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Petitioner
9

10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 SOUTHERN DIVISION

13 UNITED STATES OF AMERICA,) Case No. SACV 13-1499-AG(ANx)
14 Petitioner,)
15 vs.) ORDER TO SHOW CAUSE
16 KENT J. BREAZEALE,)
17 Respondent.)
18)
19)
20)
21)

22 Upon the Petition and supporting Memorandum of Points and Authorities,
23 and the supporting Declaration to the Petition, the Court finds that Petitioner has
24 established its prima facie case for judicial enforcement of the subject Internal
25 Revenue Service (“IRS” and “Service”) summonses. See *United States v. Powell*,
26 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also *Crystal v.*
27 *United States*, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); *United States v. Jose*,
28 131 F.3d 1325, 1327 (9th Cir. 1997); *Fortney v. United States*, 59 F.3d 117, 119-

1 120 (9th Cir. 1995) (the Government's prima facie case is typically made through
2 the sworn declaration of the IRS agent who issued the summons); accord, United
3 States v. Gilleran, 992 F.2d 232, 233 (9th cir. 1993).

4 **THEREFORE, IT IS ORDERED** that Respondent appear before this
5 District Court of the United States for the Central District of California in
6 Courtroom No. 10D,

7
8 Ronald Reagan Federal Building and United States Courthouse
9 411 West Fourth Street,
10 Santa Ana, California 92701

11 **on November 25, 2013, at 10:00 a.m.**

12 and show cause why the testimony and production of books, papers, records and
13 other data demanded in the subject Internal Revenue Service summonses should
14 not be compelled.

15 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
16 Memorandum of Points and Authorities, and accompanying Declaration be served
17 promptly upon Respondent by any employee of the Internal Revenue Service or by
18 the United States Attorney's Office, by personal delivery, or by leaving copies of
19 each of the foregoing documents at the Respondent's dwelling or usual place of
20 abode with someone of suitable age and discretion who resides there, or by
21 certified mail.

22 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
23 Respondent of the herein described documents, Respondent shall file and serve a
24 written response, supported by appropriate sworn statements, as well as any
25 desired motions. If, prior to the return date of this Order, Respondent files a
26 response with the Court stating that Respondent does not desire to oppose the relief
27 sought in the Petition, nor wish to make an appearance, then the appearance of
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Respondent at any hearing pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to have complied with the requirements of this Order.

IT IS FURTHER ORDERED that all motions and issues raised by the pleadings will be considered on the return date of this Order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by sworn statements filed within ten (10) days after service of the herein described documents will be considered by the Court. All allegations in the Petition not contested by such responsive pleadings or by sworn statements will be deemed admitted.

DATED: This 26th day of September, 2013



United States District Judge
Andrew J Guilford

Presented By:

ANDRÉ BIROTTE JR.
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

/S/

JAMES C. HUGHES
Assistant United States Attorney
Attorneys for the United States of America, Petitioner